

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	: Chapter 11
	:
DELPHI CORPORATION, <u>et al.</u> ,	: Case No. 05-44481 (RDD)
	:
Debtors.	: (Jointly Administered)
	:
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AFFIDAVIT OF NON-LEGAL ORDINARY COURSE PROFESSIONAL

STATE OF ALABAMA)
) ss:
COUNTY OF MONTGOMERY)

Yvette Smiley-Smith, being duly sworn, deposes and says:

1. I am a principal of Smiley-Smith & Bright CPAs, LLC ("SS&B") which firm maintains offices at 4250 Lomac Street, Montgomery, Alabama 36106.
2. Neither I, SS&B, nor any partner, auditor or other member thereof, insofar as I have been able to ascertain, has any connection with the above-captioned debtors and debtors-in-possession (the "Debtors"), their creditors, or any other party-in-interest, or their attorneys, except as set forth in this affidavit.
3. SS&B, has represented and advised the Debtors in financial/accounting matters related to the ongoing litigation of Delphi Automotive Systems LLC vs. Lextron Corporation, No. 3:03CV335WS.
4. The Debtors have requested, and SS&B has agreed, to continue to represent and advise the Debtors pursuant to section 327(e) of title 11 of the United State Code, 11 U.S.C. §§101-1330, as amended (the "Bankruptcy Code"), with respect to such matters. Additionally, the Debtors have requested, and SS&B proposes, to render the following services to the Debtors:
 - financial and accounting analysis, research and quantification assessments related to the ongoing litigation of Delphi Automotive Systems LLC vs. Lextron Corporation, No. 3:03CV335WS.
5. SS&B's current fees arrangement is shown in Attachment A.

6. Except as set forth herein, no promises have been received by SS&B or any partner, auditor or other member thereof as to compensation in connection with these chapter 11 cases other than in accordance with the provisions of the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure, the Local Rules, orders of this Court, and the Fee Guidelines promulgated by the Executive Office of the United States Trustee.

7. SS&B has no agreement with any entity to share with such entity any compensation received by SS&B.

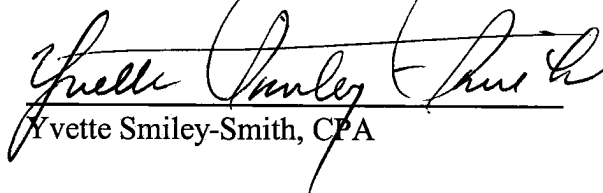
8. SS&B and its partners, auditors, and other members may have in the past represented, currently represent, and may in the future represent entities that are claimants of the Debtors in matters totally unrelated to these pending chapter 11 cases. SS&B does not and will not represent any such entity in connection with these pending chapter 11 cases and does not have any relationship with any such entity, attorneys, or accountants that would be adverse to the Debtors or their estates.

9. Neither I, SS&B, or any partner, auditor or other member thereof, insofar as I have been able to ascertain, holds or represents any interest adverse to the Debtors, or their estates in the matters upon which SS&B is to be engaged.

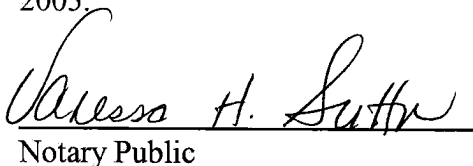
10. In view of the foregoing, SS&B is a "disinterested person" within the meaning of section 101 (14) of the Bankruptcy Code.

11. The foregoing constitutes the statement of SS&B pursuant to sections 329 and 504 of the Bankruptcy Code and Bankruptcy Rules 2014 and 2016(b).

FURTHER AFFIANT SAYETH NOT


Yvette Smiley-Smith, CPA

Subscribed and sworn before me
this 14th day of December,
2005.


Notary Public

My Commission Expires 02/11/2008

CERTIFICATE OF SERVICE

In re: Delphi Corporation, et al., Debtors; Chapter 11 Proceeding, Case No. 05-44481.

I hereby certify that on this 14th day of December, 2005, a copy of the "Affidavit of Non-Legal Ordinary Course Professional" was served on the following parties of record by overnight delivery or first class mail, postage prepaid:

Dolores de Elizalde
Skadden, Arps, Slate, Meagher & Flom
Four Times Square
New York, NY 10036-6522

Marissa Wesley
Simpson Thacher & Bartlett
425 Lexington Avenue
New York, NY 10017

John W. Butler Jr.
Skadden, Arps, Slate, Meagher & Flom
333 West Wacker Drive, Suite 2100
Chicago, IL 60606

Mark A. Broude
Latham & Watkins
885 Third Avenue
New York, NY 10022

Marlane Melican
Davis Polk & Wardell
450 Lexington Avenue
New York, NY 10017

General Counsel
Delphi Corporation
5725 Delphi Drive
Troy, MI 48098

Alicia M. Leonhard
United States Trustee
Southern District of New York
33 Whitehall Street, Suite 2100
New York, NY 10044

SMILEY-SMITH & BRIGHT, CPAs

Standard Rate Chart

YVETTE SMILEY SMITH, CPA/EXPERT WITNESS

* \$175 Per Hour

NANCY B. BRIGHT, CPA/EXPERT WITNESS

* \$125 Per Hour

STEPHEN A. ELMORE, CPA/EXPERT WITNESS

* \$125 Per Hour as Testifying Expert

MARY R. GOLDEN, CPA/EXPERT WITNESS

* \$75 Per Hour

* \$110 Per Hour if Testifying Expert

STAFF and CONSULTING CPAs

* \$70 Per Hour

TECHNICAL STAFF

* \$40 - \$50 Per Hour

OUT-OF-POCKET EXPENSES

*At Cost